



Michigan  
*Office of the Auditor General*  
**REPORT SUMMARY**

***Financial Audit***

*Including the Provisions of the Single Audit Act*

Report Number:  
07-100-05

***Department of Management and Budget***

*October 1, 2002 through September 30, 2004*

Released:  
May 2005

*A Single Audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting and internal control over federal program compliance; determines compliance with State compliance requirements material to the financial schedules and/or financial statements; and assesses compliance with direct and material requirements of the major federal programs.*

***Financial Schedules:***

**Auditor's Report Issued**

We issued an unqualified opinion on the Department of Management and Budget's (DMB's) financial schedules.

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**Internal Control Over Financial Reporting**

We did not report any findings related to internal control over financial reporting.

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**Noncompliance or Other Matters  
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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***Federal Awards:***

**Auditor's Reports Issued on Compliance**

We audited one program as a major program and issued an unqualified opinion. The federal program audited as a major program is identified on the back of this summary.

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**Internal Control Over Major Programs**

We did not identify any material weaknesses in internal control over the major program. However, we did identify a reportable condition (Finding 1).

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**Required Reporting of Noncompliance**

We identified an instance of noncompliance that is required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 (Finding 1).

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***Systems of Accounting and Internal Control:***

We determined that DMB was in substantial compliance with Sections 18.1483 - 18.1487 of the *Michigan Compiled Laws*.

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We audited the following program as a major program:

<b><u>CFDA Number</u></b>	<b><u>Program Title</u></b>	<b><u>Compliance Opinion</u></b>
39.003	Donation of Federal Surplus Personal Property	Unqualified

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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